



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ELKHORN LIGHT & WATER UTILITY

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Principal Office: 9 S. BROAD ST.  
ELKHORN, WI 53121

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For the Year Ended: DECEMBER 31, 1998

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I, MARY J. HINSKE of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, ELKHORN LIGHT & WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

04/30/1999  
(Date)

CITY TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ELKHORN LIGHT & WATER UTILITY**Utility Address:** 9 S. BROAD ST.

ELKHORN, WI 53121

**When was utility organized?** 12/31/1898**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MARY J HINSKE**Title:** FINANCE DIRECTOR**Office Address:**

9 S. BROAD ST.

P.O. BOX 920

ELKHORN, WI 53121

**Telephone:** (414) 741 - 5141**Fax Number:** (414) 741 - 5131**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** ARTHUR TILLMAN CPA**Title:****Office Address:** DEIGNAN & ASSOCIATES, S.C.

326 CENTER ST

LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 6281**Fax Number:** (414) 248 - 6088**E-mail Address:** deignan@genevaonline.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** ARTHUR C TILLMAN**Title:** CPA**Office Address:** DEIGNAN & ASSOCIATES

326 CENTER STREET

LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 6281**Fax Number:** (414) 248 - 6088**E-mail Address:** deignan@genevaonline.com**Date of most recent audit report:** 3/26/1999**Period covered by most recent audit:** Year ending 12/31/98

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MICHAEL LANGE**Title:** ELECTRIC SUPERVISOR**Office Address:**9 S. BROAD ST  
ELKHORN, WI 53121**Telephone:** (414) 723 - 2910**Fax Number:** (414) 741 - 5131**E-mail Address:**

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**Name:** TERRY WEITER**Title:** PUBLIC WORKS DIRECTOR**Office Address:**9 S. BROAD ST.  
ELKHORN, WI 53121**Telephone:** (414) 723 - 2910**Fax Number:** (414) 741 - 5131**E-mail Address:**

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**Name of utility commission/committee:**    ELKHORN L&W COMMITTEE

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**Names of members of utility commission/committee:**

MR ERIC JONES

MR EDWARD ROBERS

MR CHARLES VAN DYKE, CHAIRMAN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    YES

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

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**Firm Name:** ALLIANT UTILITIES  
500 TOWNLINE RD  
BELOIT, WI 53511-5838

**Contact Person:** MR KEVIN KUENG

**Title:**

**Telephone:** (608) 364 - 6517

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**    1/1/1998                      1/1/2001

**Provide a brief description of the nature of Contract Operations being provided:**

ELECTRICAL ENGINEERING CONSULTANT

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,488,174	6,235,003	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,774,979	4,835,923	<b>2</b>
Depreciation Expense (403)	561,346	522,665	<b>3</b>
Amortization Expense (404-407)	0	7,630	<b>4</b>
Taxes (408)	420,191	393,645	<b>5</b>
<b>Total Operating Expenses</b>	<b>5,756,516</b>	<b>5,759,863</b>	
<b>Net Operating Income</b>	<b>731,658</b>	<b>475,140</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>731,658</b>	<b>475,140</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	33,231	17,761	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	2,000	<b>9</b>
Interest and Dividend Income (419)	302,034	256,340	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>335,265</b>	<b>276,101</b>	
<b>Total Income</b>	<b>1,066,923</b>	<b>751,241</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,066,923</b>	<b>751,241</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	337,881	306,839	<b>14</b>
Amortization of Debt Discount and Expense (428)	16,568	13,670	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	50	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>354,449</b>	<b>320,559</b>	
<b>Net Income</b>	<b>712,474</b>	<b>430,682</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,787,145	6,420,907	<b>20</b>
Balance Transferred from Income (433)	712,474	430,682	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	62,523	64,444	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,437,096</b>	<b>6,787,145</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on cash and special funds	302,034	5
<b>Total (Acct. 419):</b>	302,034	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
Wages, etc	62,523	12
<b>Total (Acct. 439)--Debit:</b>	62,523	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)		35,866			<b>35,866</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		2,635			<b>2,635</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>2,635</b>	<b>0</b>	<b>0</b>	<b>2,635</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>33,231</b>	<b>0</b>	<b>0</b>	<b>33,231</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,138,426	5,349,748	0	0	<b>6,488,174</b>	<b>1</b>
Less: interdepartmental sales	0	66,086	0	0	<b>66,086</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	28				<b>28</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
Uncollectible account recovery		42			<b>42</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,138,398</b>	<b>5,283,704</b>	<b>0</b>	<b>0</b>	<b>6,422,102</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	21,028,233	18,898,897	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,843,478	5,435,788	<b>2</b>
<b>Net Utility Plant</b>	<b>15,184,755</b>	<b>13,463,109</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	4,361,910	4,435,265	<b>7</b>
<b>Total Other Property and Investments</b>	<b>4,361,910</b>	<b>4,435,265</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,038,345	713,364	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	546,106	589,734	<b>11</b>
Other Accounts Receivable (143)	66,072	53,432	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	32,819	13,896	<b>14</b>
Materials and Supplies (150)	299,529	314,549	<b>15</b>
Prepayments (165)	13,240	16,870	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,996,111</b>	<b>1,701,845</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	150,181	134,793	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	29,456	53,536	<b>20</b>
<b>Total Deferred Debits</b>	<b>179,637</b>	<b>188,329</b>	
<b>Total Assets and Other Debits</b>	<b>21,722,413</b>	<b>19,788,548</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,310,152	1,882,782	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	7,437,096	6,787,145	<b>23</b>
<b>Total Proprietary Capital</b>	<b>9,747,248</b>	<b>8,669,927</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	6,045,000	5,415,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	506,715	129,052	<b>26</b>
<b>Total Long-Term Debt</b>	<b>6,551,715</b>	<b>5,544,052</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	382,771	<b>27</b>
Accounts Payable (232)	449,432	343,639	<b>28</b>
Payables to Municipality (233)	663,929	704,440	<b>29</b>
Customer Deposits (235)	447	1,195	<b>30</b>
Taxes Accrued (236)	354,178	326,135	<b>31</b>
Interest Accrued (237)	83,452	77,642	<b>32</b>
Other Current and Accrued Liabilities (238)	31,955	32,004	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,583,393</b>	<b>1,867,826</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,840,057	3,706,743	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>21,722,413</b>	<b>19,788,548</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,736,618	0	0	9,991,345	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	41,025			259,245	<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>10,777,643</b>	<b>0</b>	<b>0</b>	<b>10,250,590</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,379,205	0	0	3,464,273	<b>10</b>
<b>Total Accumulated Provision</b>	<b>2,379,205</b>	<b>0</b>	<b>0</b>	<b>3,464,273</b>	
<b>Net Utility Plant</b>	<b>8,398,438</b>	<b>0</b>	<b>0</b>	<b>6,786,317</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,218,367	3,217,421			<b>5,435,788</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	212,556	348,790			<b>561,346</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,976				<b>6,976</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		834			<b>834</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>219,532</b>	<b>349,624</b>	<b>0</b>	<b>0</b>	<b>569,156</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	58,694	82,864			<b>141,558</b>	<b>15</b>
Cost of removal		19,908			<b>19,908</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>58,694</b>	<b>102,772</b>	<b>0</b>	<b>0</b>	<b>161,466</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,379,205</b>	<b>3,464,273</b>	<b>0</b>	<b>0</b>	<b>5,843,478</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other		297,919			297,919	312,939	2
<b>Total Electric Utility</b>					<b>297,919</b>	<b>312,939</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	297,919	312,939	1
Water utility	1,610	1,610	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>299,529</b>	<b>314,549</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1979 BOND ANTICIPATION NOTE	1,640	428	17,283	1
1979 BOND DEFEASANCE PREMIUM PENALTY	2,060	428	21,707	2
1987 BOND ISSUE	691	428	480	3
1991 BOND D ISSUE	1,029	428	4,566	4
1994 BOND A ISSUE	1,872	428	18,947	5
1996 BOND	5,745	428	58,773	6
1998 MORTGAGE REVENUE BONDS	3,531	428	28,425	7
Total			150,181	
Unamortized premium on debt (251)				
NONE	0	0	0	8
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,882,782	<b>1</b>
<b>Changes during year (explain):</b>		
Mains	233,710	<b>2</b>
Services	27,022	<b>3</b>
Hydrants	54,541	<b>4</b>
Other transmission and distribution	15,991	<b>5</b>
Lines and services	96,106	<b>6</b>
<b>Balance end of year</b>	<b>2,310,152</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1987 D SERIES	04/01/1979	04/01/2016	7.54%	0	<b>1</b>
1991 SERIES D	06/01/1987	04/01/2000	6.10%	685,000	<b>2</b>
1994 REVENUE BONDS A	08/01/1994	04/01/2015	5.80%	1,720,000	<b>3</b>
1996 REVENUE BONDS	09/01/1996	10/01/2016	5.31%	2,690,000	<b>4</b>
1998 MORTGAGE REVENUE BONDS	02/01/1998	04/01/2011	4.42%	950,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>6,045,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
note for water tower/ walworth county	12/01/1994	12/01/2014	0.00%	382,771	<b>1</b>
accrued sick & vacation pay	12/31/1998	12/31/2098	0.00%	123,944	<b>2</b>
<b>Total for Account 224</b>				<b>506,715</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	326,135	1
<b>Accruals:</b>		
Charged water department expense	199,644	2
Charged electric department expense	220,547	3
Charged sewer department expense	2,012	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>422,203</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	326,135	6
Social Security taxes	35,352	7
PSC Remainder Assessment	8,182	8
<b>Other (explain):</b>		
WI gross receipts tax	24,491	9
<b>Total payments and other debits</b>	<b>394,160</b>	
<b>Balance end of year</b>	<b>354,178</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1987 SERIES D	3,020	3,021	6,041	0	1
1991 SERIES D	11,685	45,165	45,690	11,160	2
1994 SERIES	26,198	103,189	103,724	25,663	3
1996 REVENUE	36,568	146,158	146,631	36,095	4
1998 MORTGAGE REVENUE BONDS		37,996	27,633	10,363	5
<b>Subtotal</b>	<b>77,471</b>	<b>335,529</b>	<b>329,719</b>	<b>83,281</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Equipment lease	0	1,228	1,228	0	7
Annual debt service fees		1,124	1,124	0	8
<b>Subtotal</b>	<b>0</b>	<b>2,352</b>	<b>2,352</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	171			171	9
<b>Subtotal</b>	<b>171</b>	<b>0</b>	<b>0</b>	<b>171</b>	
<b>Total</b>	<b>77,642</b>	<b>337,881</b>	<b>332,071</b>	<b>83,452</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,918,996	787,747	0	0	0	<b>3,706,743</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
well pump	42,728					<b>42,728</b>	<b>4</b>
lines and poles		90,586				<b>90,586</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>2,961,724</b>	<b>878,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,840,057</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Insurance savings	110,000	3
Tax savings	304,379	4
Depreciation fund	150,000	5
Bond redemption fund	1,559,178	6
Bond reserve fund	859,135	7
Unspent debt proceeds	1,379,218	8
<b>Total (Acct. 125):</b>	<b>4,361,910</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	114,332	10
Electric	418,945	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
Sales tax	12,829	13
<b>Total (Acct. 142):</b>	<b>546,106</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	66,072	15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>66,072</b>	
<b>Receivables from Municipality (145):</b>		
Delinquent utility bills on tax roll	32,819	17
<b>Total (Acct. 145):</b>	<b>32,819</b>	
<b>Prepayments (165):</b>		
License fee assessment	13,240	18
<b>Total (Acct. 165):</b>	<b>13,240</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
Water mains special assessment	5,161	20
Conservation debits	24,295	21
<b>Total (Acct. 183):</b>	<b>29,456</b>	
<b>Payables to Municipality (233):</b>		
Due to sewer for sewer billings	46,854	22
Operatiiongs - due to other funds	617,075	23
<b>Total (Acct. 233):</b>	<b>663,929</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	10,387,901	9,422,671	0	0	<b>19,810,572</b>	<b>1</b>
Materials and Supplies	1,610	305,429	0	0	<b>307,039</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,298,786	3,340,847	0	0	<b>5,639,633</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,940,360	833,040	0	0	<b>3,773,400</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,150,365</b>	<b>5,554,213</b>	<b>0</b>	<b>0</b>	<b>10,704,578</b>	
Net Operating Income	308,407	423,251	0	0	<b>731,658</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.99%</b>	<b>7.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.84%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,096,467	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,112,120	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>9,208,587</b>	
<b>Net Income</b>		
Net Income	712,474	5
<b>Percent Return on Proprietary Capital</b>	<b>7.74%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

PLEASE NOTE - This is an updated version of the report which was sent on 8/6/99 and loaded on 9/2/99. Edit program not functional any longer, will edit '98 report at time of '99 review and include any outstanding issues. Paper copy of response letter is in correspondence file.

PJL

July 7, 1999

Ms. Mary J. Hinske, Finance Director  
Elkhorn Light And Water  
9 South Broad Street  
P.O. Box 920  
Elkhorn, WI 53121-0920

1998 Analytical Review DWCCA-1800-PJL

Dear Ms. Hinske:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Balance Sheet End-Of-Year Account Balances schedule on page F?19, we noted that in Account 183, Other Deferred Debits, you report \$24,295 described as Conservation debits. Please provide full details concerning this amount including what gave rise to it, what the utility's plans are with respect to amortizing this amount and what account you are charging it to. We also noted that you report \$5,161 for Water mains special assessment in Account 183. Please provide the time period that remains for this to be collected.

2. Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

3. As instructed in the headnotes for the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations of all significant variations in expense schedules when compared with the previous year.

4. During our review, we noted that the utility reports high water loss on page W-10. One avenue of assistance for this problem that you may want to



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## FINANCIAL SECTION FOOTNOTES

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consider is the Rural Water Association of Stevens Point. We understand that they do not charge for their time in assisting utilities in investigating leakage and you do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You will note that they are providing several seminars throughout the state on leak detection between now and the end of the year. You may also call Peter Feneht of our staff at (608) 266-5614 with any questions you may have on this subject.

5. As directed in the headnotes of the Water Mains schedule on page W-15, please explain how the mains reported as added during the year in column (e) were financed and follow this procedure in the future.

6. During our review, we noted that while the utility reports additions during the year for Account 345, Services, in column (c) of the Water Utility Plant in Service schedule on page W-8, you do not report services as added during the year in column (d) of the Water Services schedule on page W-16. Please explain.

7. As directed in the headnotes of the Electric Operation & Maintenance Expenses schedule on page E-3, please explain the change in Accounts 902, 903 and 910 when compared to the previous year and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,128,370	1
<b>Total Sales of Water</b>	<b>1,128,370</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,128	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,928	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,056</b>	
<b>Total Operating Revenues</b>	<b>1,138,426</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	256	8
Pumping Expenses (620-625)	71,694	9
Water Treatment Expenses (630-635)	152,786	10
Transmission and Distribution Expenses (640-655)	77,214	11
Customer Accounts Expenses (901-904)	28,415	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	87,655	14
<b>Total Operation and Maintenance Expenses</b>	<b>418,020</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	212,556	15
Amortization Expense (404-407)		16
Taxes (408)	199,443	17
<b>Total Other Operating Expenses</b>	<b>411,999</b>	
<b>Total Operating Expenses</b>	<b>830,019</b>	
<b>NET OPERATING INCOME</b>	<b>308,407</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	1	3,502	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1</b>	<b>3,502</b>	
Metered Sales to General Customers (461)				
Residential	2,148	132,779	438,892	4
Commercial	352	83,669	224,062	5
Industrial	26	29,157	66,770	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,526</b>	<b>245,605</b>	<b>729,724</b>	
Private Fire Protection Service (462)	31		33,478	7
Public Fire Protection Service (463)	2,559		268,047	8
Other Sales to Public Authorities (464)	45	41,604	93,619	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,162</b>	<b>287,210</b>	<b>1,128,370</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	268,047	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>268,047</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,128	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,128</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,928	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,928</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	211	3
Maintenance of Water Source Plant (605)	45	4
<b>Total Source of Supply Expenses</b>	<b>256</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	13,221	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	51,806	7
Operation Supplies and Expenses (623)	263	8
Maintenance of Pumping Plant (625)	6,404	9
<b>Total Pumping Expenses</b>	<b>71,694</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	25,495	10
Chemicals (631)	35,411	11
Operation Supplies and Expenses (632)	35,605	12
Maintenance of Water Treatment Plant (635)	56,275	13
<b>Total Water Treatment Expenses</b>	<b>152,786</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	3,623	14
Operation Supplies and Expenses (641)	15,724	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,411	16
Maintenance of Mains (651)	26,822	17
Maintenance of Services (652)	9,371	18
Maintenance of Meters (653)	3,434	19
Maintenance of Hydrants (654)	7,157	20
Maintenance of Other Plant (655)	672	21
<b>Total Transmission and Distribution Expenses</b>	<b>77,214</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	7,027	22
Accounting and Collecting Labor (902)	14,081	23
Supplies and Expenses (903)	7,279	24
Uncollectible Accounts (904)	28	25
<b>Total Customer Accounts Expenses</b>	<b>28,415</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	26,791	27
Office Supplies and Expenses (921)	2,647	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,379	30
Property Insurance (924)	3,573	31
Injuries and Damages (925)	7,624	32
Employee Pensions and Benefits (926)	30,423	33
Regulatory Commission Expenses (928)	2,520	34
Miscellaneous General Expenses (930)	683	35
Transportation Expenses (933)	2,015	36
Maintenance of General Plant (935)	0	37
<b>Total Administrative and General Expenses</b>	<b>87,655</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>418,020</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		189,582	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/1 meter balance * mill rate * assessment ratio * 1/2	2,012	<b>2</b>
<b>Net property tax equivalent</b>		<b>187,570</b>	
Social Security		10,400	<b>3</b>
PSC Remainder Assessment		1,473	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>199,443</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.232534				3
County tax rate	mills		5.493165				4
Local tax rate	mills		9.502599				5
School tax rate	mills		12.255403				6
Voc. school tax rate	mills		1.820158				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.303859</b>				10
Less: state credit	mills		2.037203				11
<b>Net tax rate</b>	mills		<b>27.266656</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.502599</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.075561</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.578160</b>				17
<b>Total Tax Rate</b>	mills		<b>29.303859</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.804609</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.266656</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.939007</b>				21
Utility Plant, Jan. 1	\$	10,039,185	10,039,185				22
Materials & Supplies	\$	1,610	1,610				23
<b>Subtotal</b>	\$	<b>10,040,795</b>	<b>10,040,795</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>10,040,795</b>	<b>10,040,795</b>				26
Assessment Ratio	dec.		0.860620				27
<b>Assessed Value</b>	\$	<b>8,641,309</b>	<b>8,641,309</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.939007</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>189,582</b>	<b>189,582</b>				30
Tax Equivalent per 1994 PSC Report	\$	132,350					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>189,582</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,974		4
Structures and Improvements (311)	2,824		5
Collecting and Impounding Reservoirs (312)	1,400		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	521,732		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75,349		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>603,279</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	22,836		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	256,193		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	142,711	89,190	20
<b>Total Pumping Plant</b>	<b>421,740</b>	<b>89,190</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,291,101		22
Water Treatment Equipment (332)	1,010,746	3,695	23
<b>Total Water Treatment Plant</b>	<b>2,301,847</b>	<b>3,695</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	4,318		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,974	4
Structures and Improvements (311)			2,824	5
Collecting and Impounding Reservoirs (312)			1,400	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			521,732	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			75,349	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>603,279</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			22,836	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			256,193	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			231,901	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>510,930</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,291,101	22
Water Treatment Equipment (332)			1,014,441	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,305,542</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			6,509	24
Structures and Improvements (341)			4,318	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	888,711		26
Transmission and Distribution Mains (343)	4,463,988	432,246	27
Fire Mains (344)	0		28
Services (345)	494,818	83,836	29
Meters (346)	230,972	26,978	30
Hydrants (348)	427,606	77,654	31
Other Transmission and Distribution Plant (349)	4,597	26,365	32
<b>Total Transmission and Distribution Plant</b>	<b>6,521,519</b>	<b>647,079</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	315		33
Structures and Improvements (390)	13,825		34
Office Furniture and Equipment (391)	44,512	644	35
Computer Equipment (391.1)	25,083	14,813	36
Transportation Equipment (392)	44,569		37
Stores Equipment (393)	1,462		38
Tools, Shop and Garage Equipment (394)	8,911		39
Laboratory Equipment (395)	9,709		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	42,049		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	365	706	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>190,800</b>	<b>16,163</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,039,185</b>	<b>756,127</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,039,185</b>	<b>756,127</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			888,711	26
Transmission and Distribution Mains (343)	46,824		4,849,410	27
Fire Mains (344)			0	28
Services (345)			578,654	29
Meters (346)	3,570		254,380	30
Hydrants (348)	8,300		496,960	31
Other Transmission and Distribution Plant (349)			30,962	32
<b>Total Transmission and Distribution Plant</b>	<b>58,694</b>	<b>0</b>	<b>7,109,904</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			315	33
Structures and Improvements (390)			13,825	34
Office Furniture and Equipment (391)			45,156	35
Computer Equipment (391.1)			39,896	36
Transportation Equipment (392)			44,569	37
Stores Equipment (393)			1,462	38
Tools, Shop and Garage Equipment (394)			8,911	39
Laboratory Equipment (395)			9,709	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			42,049	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,071	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>206,963</b>	
<b>Total utility plant in service directly assignable</b>	<b>58,694</b>	<b>0</b>	<b>10,736,618</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>58,694</b>	<b>0</b>	<b>10,736,618</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			36,678	36,678	1
February			33,229	33,229	2
March			37,211	37,211	3
April			35,555	35,555	4
May			38,941	38,941	5
June			38,782	38,782	6
July			41,174	41,174	7
August			41,905	41,905	8
September			36,761	36,761	9
October			33,960	33,960	10
November			31,420	31,420	11
December			31,627	31,627	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>437,243</b>	<b>437,243</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				8,858	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				428,385	16
Less: Water sold				287,210	17
Losses and unaccounted for				141,175	18
Percent unaccounted for to the nearest whole percent (%)				33%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Engineer will study problem.					
Maximum gallons pumped by all methods in any one day during reporting year				1,775	21
Date of maximum: 3/7/1998					22
Cause of maximum:					23
Filling storage tanks to make up for previous day					
Minimum gallons pumped by all methods in any one day during reporting year				735	24
Date of minimum: 3/6/1998					25
Total KWH used for pumping for the year				1,465,920	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	<b>1</b>
REAR LOT OF SLD WH, CENTRALIA	#5	1,500	12	5	Yes	<b>2</b>
SUNSET PARK	#6	1,500	16	10	Yes	<b>3</b>
W3960 HWY NN, CO. LOT	#7	1,865	16	9	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#4	#5	#6	<b>1</b>
Location	#4	#5	#6	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	D	D	<b>4</b>
Pump Manufacturer	AMERICAN	SIMMONS	B & J	<b>5</b>
Year Installed	1993	1991	1996	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	720	425	1,030	<b>8</b>
Pump Motor or Standby Engine Mfr	EXODYNE	WESTINGHOUSE	B & J	<b>10</b>
Year Installed	1993	1961	1996	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	125	150	200	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#7			<b>14</b>
Location	3			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	B & J			<b>18</b>
Year Installed	1996			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	800			<b>21</b>
Pump Motor or Standby Engine Mfr	B & J			<b>23</b>
Year Installed	1996			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	150			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	TOWER B	TOWER C	TOWER D	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	<b>4</b>
				<b>5</b>
Year constructed	1971	1980	1994	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	122	134	140	<b>10</b>
Total capacity in gallons	200,000	500,000	300,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	PRESSURE			<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4000			<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y			<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	27,550	0	8,526	0	19,024	1
P	D	4.000	109	0	0	0	109	2
A	D	6.000	195	0	0	0	195	3
M	D	6.000	51,041	0	0	0	51,041	4
P	D	6.000	1,065	1,515	0	0	2,580	5
M	D	8.000	24,760	0	0	0	24,760	6
M	S	8.000	3,197	0	0	0	3,197	7
P	D	8.000	26,593	15,072	0	0	41,665	8
M	D	10.000	9,378	0	0	0	9,378	9
M	S	10.000	2,375	0	0	0	2,375	10
M	T	10.000	1,900	0	0	0	1,900	11
P	D	10.000	10,727	0	0	0	10,727	12
M	D	12.000	1,642	0	0	0	1,642	13
M	S	12.000	832	0	0	0	832	14
P	D	12.000	59,428	3,621	0	0	63,049	15
M	D	16.000	535	0	0	0	535	16
<b>Total Within Municipality</b>			<b>221,327</b>	<b>20,208</b>	<b>8,526</b>	<b>0</b>	<b>233,009</b>	
M	T	4.000	846	0	0	0	846	17
P	D	4.000	45	0	0	0	45	18
M	D	6.000	4,540	0	0	0	4,540	19
M	T	6.000	1,019	0	0	0	1,019	20
M	D	8.000	2,355	0	0	0	2,355	21
P	D	8.000	2,505	0	0	0	2,505	22
P	D	12.000	10,894	0	0	0	10,894	23
P	T	12.000	2,591	0	0	0	2,591	24
<b>Total Outside of Municipality</b>			<b>24,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,795</b>	
<b>Total Utility</b>			<b>246,122</b>	<b>20,208</b>	<b>8,526</b>	<b>0</b>	<b>257,804</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	314	0	0	0	314		1
M	0.750	867	0	0	0	867		2
L	0.750	20	0	0	0	20		3
M	1.000	579	0	0	0	579		4
P	1.000	2	0	0	0	2		5
M	1.250	22	0	0	0	22		6
P	1.500	1	0	0	0	1		7
M	1.500	55	0	0	0	55		8
M	1.750	2	0	0	0	2		9
P	2.000	2	0	0	0	2		10
M	2.000	57	0	0	0	57		11
P	4.000	1	0	0	0	1		12
M	4.000	13	0	0	0	13		13
M	6.000	9	0	0	0	9		14
M	8.000	2	0	0	0	2		15
P	8.000	6	0	0	0	6		16
<b>Total Utility</b>		<b>1,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,952</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,326	190	82	0	2,434	274	1
0.750	44	5	8	0	41	8	2
1.000	78	0	5	0	73	5	3
1.250	2	0	1	0	1	0	4
1.500	48	5	0	0	53	3	5
2.000	34	6	6	0	34	2	6
3.000	7	5	0	0	12	7	7
4.000	5	1	0	0	6	4	8
6.000	2	0	0	0	2	1	9
<b>Total:</b>	<b>2,546</b>	<b>212</b>	<b>102</b>	<b>0</b>	<b>2,656</b>	<b>304</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,143	222	0	13	0	56	2,434	1
0.750	9	25	2	4	0	1	41	2
1.000		55	8	6	0	4	73	3
1.250		0	0	1	0	0	1	4
1.500	7	32	6	6	0	2	53	5
2.000	1	9	9	9	0	6	34	6
3.000		10	2	0	0	0	12	7
4.000		3	0	3	0	0	6	8
6.000		0	0	2	0	0	2	9
<b>Total:</b>	<b>2,160</b>	<b>356</b>	<b>27</b>	<b>44</b>	<b>0</b>	<b>69</b>	<b>2,656</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	38				38	1
Within Municipality	362	40	15		387	2
<b>Total Fire Hydrants</b>	<b>400</b>	<b>40</b>	<b>15</b>	<b>0</b>	<b>425</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	35
Number of distribution system valves end of year:	160
Number of distribution valves operated during year:	40

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

A/c 625 less maintenance, a/c 650 painted tank prior year, a/c 923 less engineering, a/c 925 more expenses prior year, a/c 926 senior employee retired prior year (from utility response 8/18/99 ele)

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### Water Operating Revenues - Sales of Water (Page W-02)

Gallons for account 463 revised from 70,373 to 41,604 on 10/25/99 per Doug Sorge. ele

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### Water Mains (Page W-15)

Paid for by borrowed long term debt (utility response, 8/19/99 ele)

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	5,302,777	1
<b>Total Sales of Electricity</b>	<b>5,302,777</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	15,054	2
Miscellaneous Service Revenues (451)	18,269	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	13,648	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>46,971</b>	
<b>Total Operating Revenues</b>	<b>5,349,748</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	3,663,685	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	317,190	11
Customer Accounts Expenses (901-904)	87,187	12
Sales Expenses (910)	15,160	13
Administrative and General Expenses (920-935)	273,737	14
<b>Total Operation and Maintenance Expenses</b>	<b>4,356,959</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	348,790	15
Amortization Expense (404-407)		16
Taxes (408)	220,748	17
<b>Total Other Expenses</b>	<b>569,538</b>	
<b>Total Operating Expenses</b>	<b>4,926,497</b>	
<b>NET OPERATING INCOME</b>	<b>423,251</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	15,054	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>15,054</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Account charges	18,269	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>18,269</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE	0	5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
Customer installation profit and miscellaneous	13,648	7
<b>Total Other Electric Revenues (456)</b>	<b>13,648</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	3,663,685	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>3,663,685</b>	
<b>Total Power Production Expenses</b>	<b>3,663,685</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	7	20
Line and Station Labor (561)	1,405	21
Line and Station Supplies and Expenses (562)	8,888	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	4,984	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	2,261	26
Maintenance of Structures and Equipment (571)	10,813	27
Maintenance of Lines (572)	206,905	28
Maintenance of Line Transformers (573)	37,170	29
Maintenance of Street Lighting and Signal Systems (574)	11,208	30
Maintenance of Meters (575)	11,320	31
Maintenance of Miscellaneous Distribution Plant (576)	22,229	32
<b>Total Distribution Expenses</b>	<u>317,190</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	15,797	33
Accounting and Collecting Labor (902)	49,341	34
Supplies and Expenses (903)	22,091	35
Uncollectible Accounts (904)	(42)	36
<b>Total Customer Accounts Expenses</b>	<u>87,187</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	15,160	37
<b>Total Sales Expenses</b>	<u>15,160</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	84,318	<b>38</b>
Office Supplies and Expenses (921)	14,128	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	35,226	<b>41</b>
Property Insurance (924)	2,097	<b>42</b>
Injuries and Damages (925)	14,686	<b>43</b>
Employee Pensions and Benefits (926)	113,292	<b>44</b>
Regulatory Commission Expenses (928)	3,756	<b>45</b>
Miscellaneous General Expenses (930)	6,234	<b>46</b>
Transportation Expenses (933)		<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>273,737</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,356,959</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		164,596	1
Social Security		24,952	2
Wisconsin Gross Receipts Tax		24,491	3
PSC Remainder Assessment		6,709	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>220,748</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.232534				3
County tax rate	mills		5.493165				4
Local tax rate	mills		9.502599				5
School tax rate	mills		12.255403				6
Voc. school tax rate	mills		1.820158				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.303859</b>				10
Less: state credit	mills		2.037203				11
<b>Net tax rate</b>	mills		<b>27.266656</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.502599</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.075561</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.578160</b>				17
<b>Total Tax Rate</b>	mills		<b>29.303859</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.804609</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.266656</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.939007</b>				21
Utility Plant, Jan. 1	\$	8,853,998	8,853,998				22
Materials & Supplies	\$	312,939	312,939				23
<b>Subtotal</b>	\$	<b>9,166,937</b>	<b>9,166,937</b>				24
Less: Plant Outside Limits	\$	449,459	449,459				25
<b>Taxable Assets</b>	\$	<b>8,717,478</b>	<b>8,717,478</b>				26
Assessment Ratio	dec.		0.860620				27
<b>Assessed Value</b>	\$	<b>7,502,436</b>	<b>7,502,436</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.939007</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>164,596</b>	<b>164,596</b>				30
Tax Equivalent per 1994 PSC Report	\$	141,452					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>164,596</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,719		34
Structures and Improvements (361)	59,033		35
Station Equipment (362)	1,664,609	47,745	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	598,417	3,310	38
Overhead Conductors and Devices (365)	1,365,867	106,252	39
Underground Conduit (366)	3,980	1,083	40
Underground Conductors and Devices (367)	1,678,135	74,566	41
Line Transformers (368)	1,593,916	110,918	42
Services (369)	372,220	5,987	43
Meters (370)	340,351	22,192	44
Installations on Customers' Premises (371)	72,888	978	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	290,290	1,702	47
<b>Total Distribution Plant</b>	<b>8,041,425</b>	<b>374,733</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,185		48
Structures and Improvements (390)	47,487	791,368	49
Office Furniture and Equipment (391)	103,245	15,487	50
Computer Equipment (391.1)	8,255	14,728	51
Transportation Equipment (392)	218,889	22,339	52
Stores Equipment (393)	5,189		53
Tools, Shop and Garage Equipment (394)	42,357	867	54
Laboratory Equipment (395)	30,774		55
Power Operated Equipment (396)	299,388		56
Communication Equipment (397)	32,615		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,719 34
Structures and Improvements (361)			59,033 35
Station Equipment (362)			1,712,354 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			601,727 38
Overhead Conductors and Devices (365)			1,472,119 39
Underground Conduit (366)			5,063 40
Underground Conductors and Devices (367)			1,752,701 41
Line Transformers (368)	82,864		1,621,970 42
Services (369)			378,207 43
Meters (370)			362,543 44
Installations on Customers' Premises (371)			73,866 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			291,992 47
<b>Total Distribution Plant</b>	<b>82,864</b>	<b>0</b>	<b>8,333,294</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,185 48
Structures and Improvements (390)			838,855 49
Office Furniture and Equipment (391)			118,732 50
Computer Equipment (391.1)			22,983 51
Transportation Equipment (392)			241,228 52
Stores Equipment (393)			5,189 53
Tools, Shop and Garage Equipment (394)			43,224 54
Laboratory Equipment (395)			30,774 55
Power Operated Equipment (396)			299,388 56
Communication Equipment (397)			32,615 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	22,189	689	<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>812,573</b>	<b>845,478</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,853,998</b>	<b>1,220,211</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		<b>60</b>
 <b>Total utility plant in service</b>	 <b>8,853,998</b>	 <b>1,220,211</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			22,878 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,658,051</b>
<b>Total utility plant in service directly assignable</b>	<b>82,864</b>	<b>0</b>	<b>9,991,345</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>82,864</b>	<b>0</b>	<b>9,991,345</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		35.00
7.2/12.5 kV (12kV)		0.00
14.4/24.9 kV (25kV)	3.50	12.26
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		1.35
7.2/12.5 kV (12kV)		0.00
14.4/24.9 kV (25kV)		7.75
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

1  
2  
3  
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5  
6  
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9  
10  
11  
12  
13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	10	11
Nonfarm	49	12
<b>Total</b>	<b>59</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>59</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	16,700	Wednesday	01/28/1998	12:00	8,197	1
February	02	16,900	Saturday	02/14/1998	11:00	7,799	2
March	03	16,900	Thursday	03/12/1998	11:00	7,177	3
April	04	17,000	Thursday	04/02/1998	11:00	8,552	4
May	05	16,400	Tuesday	05/19/1998	02:00	7,603	5
June	06	20,600	Thursday	06/25/1998	03:00	8,085	6
July	07	23,400	Monday	07/20/1998	02:00	9,226	7
August	08	22,900	Monday	08/10/1998	03:00	9,933	8
September	09	21,700	Tuesday	09/01/1998	03:00	9,453	9
October	10	19,500	Tuesday	10/06/1998	11:00	8,978	10
November	11	16,800	Tuesday	11/24/1998	11:00	7,752	11
December	12	16,300	Tuesday	12/22/1998	11:00	7,477	12
<b>Total</b>		<b>225,100</b>				<b>100,232</b>	
<b>System Name ELKHORN</b>							
State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.							
<b>Type of Reading</b>		<b>Supplier</b>					
15 minutes integrated		WIS POWER & LIGHT					

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		107,096	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>107,096</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		102,084	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility		64	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>64</b>	23
<b>Total Sold and Used</b>		<b>102,148</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)		628	26
Distribution Losses		4,320	27
<b>Total Energy Losses</b>		<b>4,948</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>4.6202%</b>	29
<b>Total Disposition of Energy</b>		<b>107,096</b>	30



**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
City	RG-1	2,762	19,977	1
City	RG-1	3	2	2
Rural	RG-1	28	322	3
<b>Total Sales for Residential Sales</b>		<b>2,793</b>	<b>20,301</b>	
<b>Commercial &amp; Industrial</b>				
City	CG-1	569	22,242	4
City Large Power	CG-1	38	41,337	5
Interdepartmental	CG-1	1	1,899	6
Rural	CG-1	12	181	7
Rural Large Power	CG-1	3	15,438	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>623</b>	<b>81,097</b>	
<b>Public Street &amp; Highway Lighting</b>				
City Security Lights	MS-1	80	234	9
City Street Lights	MS-1	16	406	10
Rural Security Lights	MS-1	2	5	11
Rural Street Lights	MS-1		41	12
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>98</b>	<b>686</b>	
<b>Sales for Resale</b>				
NONE				13
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,514</b>	<b>102,084</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,116,481	(1,736)	<b>1,114,745</b>	<b>1</b>
		1,104	(12)	<b>1,092</b>	<b>2</b>
		17,408	(158)	<b>17,250</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>1,134,993</b>	<b>(1,906)</b>	<b>1,133,087</b>	
		1,286,365	(4,255)	<b>1,282,110</b>	<b>4</b>
		2,099,210	(24,361)	<b>2,074,849</b>	<b>5</b>
		66,086		<b>66,086</b>	<b>6</b>
		11,094	(126)	<b>10,968</b>	<b>7</b>
		675,565	(3,546)	<b>672,019</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>4,138,320</b>	<b>(32,288)</b>	<b>4,106,032</b>	
		20,773	(289)	<b>20,484</b>	<b>9</b>
		37,418	(427)	<b>36,991</b>	<b>10</b>
		3,285	(5)	<b>3,280</b>	<b>11</b>
		2,946	(43)	<b>2,903</b>	<b>12</b>
<b>0</b>	<b>0</b>	<b>64,422</b>	<b>(764)</b>	<b>63,658</b>	
				<b>0</b>	<b>13</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>5,337,735</b>	<b>(34,958)</b>	<b>5,302,777</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
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Particulars		(b)		(c)		
(a)						
Name of Vendor		W P & L				1
Point of Delivery		SO. LINCLON				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		138 KV				4
Point of Metering		ELKHORN				5
Total of 12 Monthly Maximum Demands -- kW		225,985				6
Average load factor		64.9188%				7
Total Cost of Purchased Power		3,663,685				8
Average cost per kWh		0.0342				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	4,464	4,319			12
	February	4,083	3,879			13
	March	4,512	4,531			14
	April	4,291	3,829			15
	May	4,346	4,005			16
	June	5,061	5,004			17
	July	5,522	4,773			18
	August	5,222	5,260			19
	September	4,676	4,640			20
	October	4,324	3,825			21
	November	3,908	4,271			22
	December	4,207	4,144			23
	Total kWh (000)	54,616	52,480			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
Total							<u>0</u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

<b>Turbine-Generators</b>								
<b>Year Installed</b>	<b>Type</b>	<b>RPM</b>	<b>Voltage (kV)</b>	<b>kWh Generated by Each Unit During Yr. (000's)</b>	<b>Rated Unit Capacity kW</b>	<b>kVA</b>	<b>Total Rated Plant Capacity (kW)</b>	<b>Total Maximum Continuous Capacity (kW)</b>
<b>(i)</b>	<b>(j)</b>	<b>(k)</b>	<b>(l)</b>	<b>(m)</b>	<b>(n)</b>	<b>(o)</b>	<b>(p)</b>	<b>(q)</b>
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE



**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,591	1,116	110,013	1
Acquired during year	201			2
<b>Total</b>	<b>3,792</b>	<b>1,116</b>	<b>110,013</b>	<b>3</b>
Retired during year	18			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>3,774</b>	<b>1,116</b>	<b>110,013</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,554	832	26,350	8
In utility's use		10	65,976	9
Inactive transformers on system		1	150	10
Locked meters on customers' premises				11
In stock	220	273	17,537	12
<b>Total end of year</b>	<b>3,774</b>	<b>1,116</b>	<b>110,013</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	46	33,856	<b>1</b>
Mercury Vapor	250	5	5,260	<b>2</b>
Mercury Vapor	400	21	35,898	<b>3</b>
Sodium Vapor	100	126	53,252	<b>4</b>
Sodium Vapor	150	35	19,676	<b>5</b>
Sodium Vapor	250	171	180,286	<b>6</b>
Sodium Vapor	400	71	119,354	<b>7</b>
<b>Total</b>		<b>475</b>	<b>447,582</b>	
<b>Ornamental</b>				
Mercury Vapor	400	4	6,724	<b>8</b>
Mercury Vapor	750	7	29,400	<b>9</b>
<b>Total</b>		<b>11</b>	<b>36,124</b>	
<b>Other</b>				
NONE				<b>10</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

PURCHASED POWER (545) INCREASED DUE TO INCREASED USAGE AND INCREASED COST.

DISTRIBUTION EXPENSE ACCOUNTS HAVE INCREASED AND SOME HAVE DECREASED DUE TO THE ONGOING CONVERSION FROM 4KV TO 24KV.

ACCOUNTING AND COLLECTING LABOR (902) INCREASED DUE TO TWO RETIREMENTS. THERE WAS DUPLICATION DURING TRAINING.

572: repair storm damage

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### Electric Utility Plant in Service (Page E-06)

addition to a/c 390 is transfer of partial ownership of WP&L new electric service center approved 1/25/99 by PSC (per 1999 review response from Arthur Tillman, CPA) ele

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